App F IX 4

File No 88-4

Previous References
Ml 68-46 (21-23)
Ml 59-47 (43, 44)
Ml 88-48 (9)

1948-49
(Ml)

Serial Nos 90

Later References

P 11 (2)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for July '49

SUBJECT

Levy of octroi duty on on Beedies and Cigarattes in the Chickballapur Town Mlt

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To
The D C, Kolar Dt
Comptroller to Govt
Fordt, Ml Tl, Chickballapur

G O No L 663-4/D 18-7-49
Sanctions

6433
L

Letter no A5 LA 205/48-49 dt 18-2-49 from the Dy Commr, Kolar Dt, requesting sanction to the levy of octroi duty on tobacco contained in beedies & cigarettes in the Chickballapur Town mcl

1) In this office letter no L 9832/mcl 68-46 23 dt 11-1-47, the D C Kolar Dt was informed that octroi cannot be permitted to be levied on articles manufactured out of tobacco like the Town Mcles Act is amended

2) Ltrs now requested to give sanction to levy octroi on tobacco contained in beedies & cigarettes

Sd/ 3/3 Submit with references for orders

3) The Dc's interpretation of the definition of "Tobacco" contained in his office letter no L 18294/mcl 59-47-44 dated 26-4-48 does not appear to be correct as no mention is made in it of articles made out of tobacco

4) Apart from the question of definition the levy on beedies and cigarettes has not been approved of in ~~Dharwar~~ some instances recently as these articles are subject to heavy excise duty by the Central Government. (eg Madurai)

Pr 4-3-49

~~What is the conclusion~~

6437 and 18361

5) What is the income anticipated from this source would not the rate of sale increase in view of the levy of such tax & the stocks during the central part? Has this levy been sanctioned if not why & in the 1st place during the last three years? Pl enquire for 4/5/49

submit with a draft letter for approval

10/3 For 11/3 [illegible]

11/5/49

To The Dy Comm. Kolar Dt

No L 10337 dt 16-3-49

Calls for information on certain points

Letter No A5-L/B 205 48-49 dt 28-4-49 from the Dy Comm, Kolar Dt, furnishing the information called for

Submitted 22/3

6) Does reported that the probable anticipated income from the levy of cotton duty on beedies and cigarettes in the Chickballapur Town only is about Rs 80000/- per annum & that the increase in prices of these articles owing to the levy of cotton duty would be very negligible & would not be a burden on the consumer

7) Does also reported that this levy has been sanctioned in the Sanitary Boundary recently

8) submit with reference to Para 5 supra

7/5

9) Pl put up a further note on receipt of reply from Dy Comm

submitted with reference to note dt 9/5/49 for 9/5/49

§ 361
L

The Chickballapur Town mel requested the Govt to permit them to levy octroi on cigarettes & Beedies and the Dy Comm Kolar Dt was informed in this office letter No L 4832/mi 2 68-46-23 Dy 11-1-47 that the levy cannot be permitted

11) In the meanwhile, Govt, in their O M No L 2554-2620/mi 88-48-9 Dy 11-9-48 have laid down a policy governing the levy of octroi in mfsls during 1948-49.

12) According to clause c" of the above OM, the question of the levy of octroi duty on new articles or of increasing the level of such duties on articles now subject to octroi duty will be considered in regard to each article & mfg and sanctioned on merits.

13) In para 3 of the O.M, it is stated that the question will be reviewed at the time of Consideration of the State Budget for 1949-50

14) Again the Chickballapur Town mel have requested the Govt thro the D-C Kolar Dt to permit them to levy the octroi duty. So far, none of the mfsls either Town or minor has been permitted to levy of octroi on these two articles.

what for orders w.r.t. reference to Para 9 supra

16) Since beedis & the unit
Custom Tobacco which is subject
to heavy excise duty by the
Central Govt. these are not
subject to the levy of octroi duty
as a matter of policy in any of
17) The Provincial Civil Authorities
Tumkur have reported that the
probable anticipated income from this
source is as shown in annexure I. The
incorporation prices would be very
negligible and would not be a burden
on the Customer. Nor do add that the
annual output has increased and a
fresh source of income
therefore exists. The levy of octroi
on beedis & cigarettes
for the items stated above is
proposed by the Civil Authorities Tumkur
for orders

Yours sincerely
28/10/46

SECRETARY TO GOVT. OF MYSORE
GEN. REL. DEPARTMENTS
No
Date 23/6

8361 ME 88-48 *

187 may be sanctioned as a recd
being an increase of Rs 6000 per annum in
the Immediate Canal

29/6/49

Minister L & S/

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 6262
Date 27/6/49

The recommendation of the D e
is accepted

27/6/49

1/7/49

Dft for Govt
1/7/49

Sent with a draft Go. for appl
UKs
1/7 Pr 13/7/49

Govt
1/7/49

21 91) To the Dy Comm, Kolar
The Comptroller
The Dist, Town Mech, Chickballapur
No L663-4 & 18/7/49
Sanctions the proposal
1/7
25/7

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

O M No L 2554 2620—Ml 88 48 9, dated 11th September 1948

The policy to govern the levy of octroi in Municipalities during 1948 49

Issues instructions *re* ——

OFFICIAL MEMORANDUM

O M No L 2554 2620—ML 88 48 9, DATED BANGALORE, THE 11TH SEPTEMBER 1948

The policy that should govern the levy of octroi duty in the several Municipalities in the State especially with reference to the introduction of the sales tax from the 1st September 1948 has been under the consideration of Government for some time past They are pleased to direct that the following principles be applied during the year 1948 49 in the consideration of the proposals for fresh levy of octroi or for enhancing the rate of the existing levy in the several kinds of Municipalities —

(*a*) So far as the City Municipalities are concerned, no octroi duty on goods or articles on which octroi duty is not being levied now will be sanctioned

(*b*) Also no increase of the rate of octroi duty on any articles by any of the City Municipalities will be sanctioned

(*c*) So far as Town and Minor Municipalities are concerned the question of the levy of octroi duty on new articles or of increasing the level of such duties on articles now subject to octroi duty will be considered in regard to each article and Municipality and sanctioned on merits

2 The President Municipal Commission, Civil Station, Bangalore, the Municipal Commissioners, the Deputy Commissioners of Districts and the Presidents of Town Municipalities are requested to bear the above instructions in mind while submitting proposals for the revision of the octroi duty in their respective areas

3 The entire question will again be reviewed at the time of consideration of the State Budget for 1949 50

Secretary to Government,
Revenue Department

To—The Commissioners of City Municipalities through the respective Presidents
The President Municipal Commission Civil Station
The Deputy Commissioners of Districts
The Presidents of Town Municipalities
The Comptroller to Government
The Commissioner of Income tax
Copies to Dewan s Office Ministers Establishments

Exd —T N S

WD 473—GPB—565—11 9 48

No A5 L B.205/48-49

Encl: one file

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Date, Kolar the 18th February 1949

To

The Secretary to Government of Mysore
General Department, Bangalore.

Subject —

Levy of octroi duty on tobacco contained in beedies and Cigarettes in Chickballapur Municipality

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SIR

Adverting to Government Order No L 9830-31/Mi 68-48-22 dated 11th January 1947 sanctioning the levy of octroi on Cement in Chickballapur Municipality and stating that the levy of octroi duty on Beedies and Cigarettes cannot be levied till the Town Municipal Act is amended to include these articles under "Tobacco" I have the honour to state that the President, Municipal Council Chickballapur in his report No.M C 67/48-49 dated 25th January 49 has again renewed his proposal It may be seen from the records enclosed that octroi on Beedies and Cigarettes is being levied in Municipalities like Chintamani, Bangalore City and Kolar Further, it is also clear from the letter No L 18294-Mi-59-47-44 dated 26th April 1948 received from the Secretary to Government, Revenue Department, that the term "Tobacco" includes articles manufactured out of it also In the circumstances, I request you kindly to obtain sanction of Government for the levy of octroi duty on beedies and ciggarettes at rates noted below as resolved by the Municipal Council dated 27th February 1946 Necessary preliminary procedure has been taken as required by rules

1 Beedies 0-1-0 per 1000
2 Cigarettes 0-2-0 per 1000.

Yours faithfully,

Deputy Commissioner,
Kolar District

NS

Absent from HQ

L10332 2

16/3/49

To The Dy Commr, Kolar Dt,

Sir

With reference to your letter No 45 LB 205/48-49 dt 18-2-49 requesting sanction to the levy of octroi duty on ~~tobacco contained in~~ beedies & cigarettes in the Chickballapur Town mcl, I am directed to request you to furnish information on the following Points –

(1) ~~What is the income from this source for the last three years?~~

(1) what is the income anticipated from this source?
if the levy is imposed,

(2) would not the rates of sale increase in view of the levy of sales tax & the excise duty imposed by the central Govt? &

(3) Has this levy been sanctioned in any of the mcls in the Dt during the last three years

Yours faithfully

By 11 3 49 for Secy to Govt

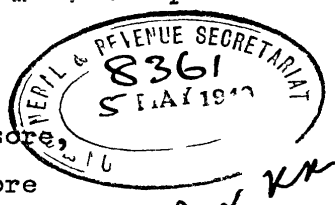
(Mh. 88-48-90

No A5.L.B.205/48-49

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Encl: one

Date, Kolar the 28th April 1949.



To

The Secretary to Government of Mysore,
General Department, Bangalore

Subject —

SIR

With reference to your letter No.L.10337 dated 16th March 49 regarding the levy of octroi duty on beedies and cigarettes in - - Chickballapur Town Municipality, I have the honour to forward herewith the report received from the President, Municipal Council, Chickballapur with his No.H.C.104/48-49 dated 12th April 1949 and to state that the probable anticipated income from this source is about Rs 8000/- per annum It is reported by the President that the increase in prices of these articles owing to the levy of octroi duty would be very negligible and would not be a burden on the consumer. This levy has been sanctioned in the Sanitary Board area recently The normal expenditure of the Municipality has increased and a fresh source of income is quite necessary to meet the heavy expenditure. I request that sanction of Government may kindly be obtained to the levy of octroi duty on beedies and Cigarettes, as ready recommended.

Yours faithfully,

Deputy Commissioner,
Kolar District.

NS.

3 R S App F VI—G 2]

SUBJECT

4 Copies

Section JM

File No GSL/18

Serial No 91

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 18-7- 1949

Signed by Sri G N Rao

Read—Correspondence ending with letter no A5 LB 205/48-49 dy 28-4-49 from the Dy Comr Kolar Dt, recommending sanction to the levy of octroi duty on Beedies & Cigarettes which are brought into the Chickballapur Town limits at the rates noted on the margin and stating that the necessary formalities have been observed in this behalf

Order no L 663-4/48-49-91 dt

61 (G) (iv) Sanctioned under Sec of the Town Mlity Act 1933

Ubaraje Secy to Govt

7-49

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette Kannada Part?

1) Beedies Rs 0-1-0 Per 1000
2) Cigarettes " 0-2-0 Per 1000

To The D C Kolar Dt (w.r.)
The Comptroller
The Odt Town mcl. Chickballapur

List of Enclosures

Copied by

Examined by

WD 03696—GPB—30 000—2 2 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Correspondence ending with letter No.A5.L.B.205/48-49 dated 28th April 1949 from the Deputy Commissioner, Kolar District, recommending sanction to the levy of octroi duty on Beedies and Cigarettes which are brought into the Chickballapur Town Municipal limits at the rates noted in the margin and adding that the necessary formalities have been observed in this behalf.

1) Beedies Rs.0-1-0 per 1000
2) Cigarettes 0-2-0 per 1000

ORDER NO: L 663-4/LL 88-48-9

Dated, Bangalore, the 18 4 49

Sanctioned under Section 61(b)(iv) of the Town Municipalities Act, 1933.

for General Secretary to Government.

The Deputy Commissioner, Kolar District, with records.
Comptroller to Government.
President, Town Municipal Council, Chickballapur.